

July 6, 1937.

Arizona State Tax Commission,
Sales Tax Division,
State House,
Phoenix, Arizona.

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ARIZONA ATTORNEY GENERAL

Gentlemen:

I have before me your letter of June 11th, 1937, requesting an opinion as to whether certain supplies and tangible personal property used by the operators of office buildings and hotels in fulfilling the wants of their tenants and guests should be exempted from the present tax of 2 per cent, upon the theory that this merchandise constitutes a part of the service and that they should not be considered the consumers of such merchandise.

It is the opinion of this office that such merchandise cannot be exempted from the 2 per cent sales tax.

Yours very truly,

JOE CONWAY,
Attorney General.

W. E. POLLEY,
Assistant Attorney General.

E. G. FRAZIER,
Special Assistant
Attorney General.